Amendments to the Specification:

Please replace the paragraph on page 12 beginning on line 10 with the following amended paragraph

In FIG. 3a is shown an alternative orientation of the split gate flash memory cell as compared to the orientation shown in FIG. 2a, 2b and 2c, where memory cells are oriented in a same direction. In FIG. 3a the wordlines are horizontal and the bit lines and source lines are vertical allowing vertical pages for programming and horizontal pages/blocks for erasing. The split gate cells 50, 51, 52, 53 in each column have the same orientation such that stacked gate the portion of the channel 54 under the stacked gate of a cell 50 is connected to a bit line BL and the select/control portion of the channel 55 under the select/control gate of the cell 50 is connected to a source line SL. In the adjacent column the stacked gate portion of the channel 56 under the staked gate of the cell 51 is connected to a source line SL with the bit line BL connected to the select/control gate portion 57 of the channel under the select/control gate. Cell 52 and the cells in the column within which it is a member has a similar orientation and connection as cell 50 and cell 53 and the cells in the column within which it is a member is oriented and connected similar to cell 51.

Please replace the paragraph on page 12 beginning on line 21 with the following amended paragraph

In FIG. 3b is shown another possible orientation of the split gate flash memory cells are oriented in an opposite direction and that is the opposite of that shown in FIG.

2a, 2b, and 2c. In FIG 3b the ~~stacked gate~~ portion of the channel <u>under the stacked gate</u> of each cell 54 ~~are~~<u>is</u> connected to a bit line BL, and the ~~select/control~~ portion of the channel <u>under the select/control gate</u> of each cell 55 is connected to a source line SL. The orientation of the cells in each column and between columns are such that wordlines are horizontal and the bit lines and source lines are vertical allowing vertical pages for programming and horizontal pages/blocks for erasing.